## AMENDMENTS TO THE CLAIMS

**This listing of claims will replace all prior versions and listings of claims in the application:**

**LISTING OF CLAIMS:**

1. (currently amended): A magnetic recording medium comprising an orientation adjusting layer, a nonmagnetic under layer, a nonmagnetic intermediate layer, a magnetic layer and a protective layer sequentially stacked on a nonmagnetic substrate provided on a first surface thereof with a texture streak and used for a magnetic disc, wherein the nonmagnetic under layer contains at least a layer formed of a Cr-Mn-based alloy and possesses magnetic anisotropy having an axis of easy magnetization in a circumferential direction thereof, and wherein the layer of Cr-Mn-based alloy that forms at least part of the nonmagnetic under layer has an Mn content in a range of 1 to 60 at%,

wherein the nonmagnetic underlayer contains at least a layer formed of a Cr-Mn-based alloy and a layer formed of a Cr-Mo-based alloy formed thereon, and the Cr-Mn-based alloy has Cr as a first main component and Mn as a second main component, and the Cr-Mo-based alloy has Cr as a first main component and Mo as a second main component.

2. (original): A magnetic recording medium according to claim 1, wherein the magnetic anisotropy in an amount of residual magnetization has an index of 1.3 or more that is an amount of residual magnetization in a circumferential direction divided by an amount of residual magnetization in a radial direction.

3. (canceled).

4. (currently amended): A magnetic recording medium according to claim 1, wherein the layer of Cr-Mn-based alloy that forms at least part of the nonmagnetic under layer has a BCC structure and an Mn content in a range of 5 to 40 at%.

5.-6. (canceled).

7. (previously presented): A magnetic recording medium according to claim 1, wherein the nonmagnetic substrate is formed of amorphous glass or crystallized glass.

8. (previously presented): A magnetic recording medium according to claim 1, wherein the nonmagnetic substrate is formed of a single crystal Si or a polycrystal Si.

9. (previously presented): A magnetic recording medium according to claim 1, wherein the texture streak on the nonmagnetic substrate for the magnetic disc has a line density of 7500 lines/mm or more.

10. (previously presented): A magnetic recording medium according to claim 1, wherein the orientation adjusting layer is formed of at least one layer of alloy selected from the group consisting of Co-W-based alloy, Co-Mo-based alloy, Co-Ta-based alloy, Co-Nb-based alloy, Ni-Ta-based alloy, Ni-Nb-based alloy, Fe-W-based alloy, Fe-Mo-based alloy and Fe-Nb-based alloy.

11. (previously presented): A magnetic recording medium according to claim 1, wherein the nonmagnetic intermediate layer is formed of at least one layer of alloy selected from the group

consisting of Co-Cr-based alloy, Co-Cr-Ta-based alloy, Co-Cr-Ru-based alloy, Co-Cr-Zr-based alloy and Co-Cr-Pt-based alloy.

12. (previously presented): A magnetic recording medium according to claim 1, wherein the nonmagnetic intermediate layer possesses a stacked structure consisting of a layer of at least one alloy selected from the group consisting of Co-Cr-based alloy, Co-Cr-Ta-based alloy, Co-Cr-Ru-based alloy, Co-Cr-Zr-based alloy and Co-Cr-Pt-based alloy and a layer of Ru or Ru alloy formed thereon.

13. (previously presented): A magnetic recording medium according to claim 1, wherein the magnetic layer contains one or more alloys selected from the group consisting of Co-Cr-Pt-based alloy, Co-Cr-Pt-Ta-based alloy, Co-Cr-Pt-B-based alloy, Co-Cr-Pt-B-Ta-based alloy and Co-Cr-Pt-B-Cu-based alloy.

14. (previously presented): A magnetic recording medium according to claim 1, wherein the first surface of the orientation adjusting layer has undergone a treatment for exposure to an ambient gas containing $5 \times 10^{-4}$ Pa or more of oxygen gas.

15. (previously presented): A magnetic recording and reproducing device comprising the magnetic recording medium according to claim 1 and a magnetic head for enabling information to be recorded in and reproduced from the magnetic recording medium.

16. (previously presented): A magnetic recording medium according to claim 1, wherein the Cr-Mn-based alloy contains one or more elements selected from the group consisting of Mo, W, V and Ti.

17. (previously presented): A magnetic recording medium according to claim 1, wherein the Cr-Mn-based alloy is formed of a Cr-Mn-Mo alloy.

18. (previously presented): A magnetic recording medium according to claim 1, wherein the nonmagnetic under layer contains an element B.